

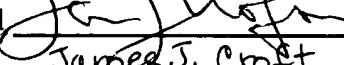
POWER OF ATTORNEY

American Technology Corporation, a corporation organized and existing under the laws of the State of Delaware, having a business address of 13114 Evening Creek Drive South, San Diego, CA 92128, owner of the all right, title and interest in the invention entitled **SYSTEM AND METHOD FOR DELIVERING AUDIO-VISUAL CONTENT ALONG A CUSTOMER WAITING LINE**, the specification of which was filed on December 8, 2005 as THORPE NORTH & WESTERN, LLP Docket No. 21902.PROV.PCT.US, and given U.S. Patent Application Serial No. _____; and empowered to prosecute the U.S. and foreign applications on behalf of the inventor(s), hereby appoint as its attorneys and/or agents all registered patent practitioners/attorneys associated with Customer Number **20,551**; all with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

All correspondence concerning this application should be directed to **Vaughn W. North** at the address associated with the above-mentioned Customer Number. (Even though an attorney is listed, please associate the above-mentioned Customer Number with this case.)

Signed at San Diego, CA, this 15th day of June, 2006.
city, state, country (if not USA) day month year

American Technology Corporation

Signed 
Name James J. Croft
Title CTO